Serial No.: 10/628,374

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Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

n October 3/ , 2005 Date of Deposit

Gustavo Siller, Jr., Registration No. 32,305

Name of applicant, assignee or Registered Representative

Signature / B / 3

Date of Signature

Our Case No. 9281/4642

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Sumuhito MORITA et al.

Serial No. 10/632,374

Filing Date: 08/01/2003

For: METHOD OF MANUFACTURING THIN FILM MAGNETIC HEAD HAVING PARTIAL INSULATING LAYER FORMED ON BOTTOM POLE LAYER THROUGH GAP LAYER

Examiner: Kim, Paul D.

Group Art Unit No. 3729

RESPONSE TO OFFICE ACTION OF AUGUST 31, 2005

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This is in Response to the Office Action, mailed on August 31, 2005 in the above referenced application. Applicant respectfully requests reconsideration, reexamination and allowance of Claims 23 - 26 in view of the following claim amendments and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.

With DIST